

years, even though the economic usefulness of assets has been declining throughout the entire period. Conversely, lives properly determined by recognizing now this gradual loss of usefulness allow the depreciation of the assets to be fast enough to achieve full depreciation by the end of the assets' useful lives.

Whereas the LECs and TFI have performed forecasts of the lives of the LECs' assets for many years, MiCRA did not undertake any analysis to determine what lives the LECs should be using. Instead, MiCRA improperly assumed the FCC's presently-prescribed lives were correct. Of course, doing so incorrectly (and circularly) gives them the result they desire.

Additional evidence on the shorter lives that should be used by the LECs comes from the recent actions taken by most of the major LECs to discontinue the application of FAS 71 for external financial reporting. SWBT developed estimates of the useful lives of its plant, using not only TFI's industry studies, but also the strategies and plans specific to SWBT. Generally Accepted Accounting Principles (GAAP) require businesses to accurately record and report the depreciation of their assets. SWBT has complied with these GAAP requirements, as attested to by its external auditors. Furthermore, SWBT's estimates of GAAP lives are consistent with those resulting from the other major LECs' analyses.

Even further evidence that SWBT's depreciation lives should be shorter is a comparison between the ranges of lives prescribed by the FCC for the LECs with the ranges of lives recently prescribed by the FCC for the cable TV companies. It is inconceivable that the same federal agency could determine that the lives for like types of assets could be longer for the LECs than for the cable TV companies. It is certainly clear that the cable TV companies are already preparing for direct competition with the LECs in the basic telephone service markets (through consolidations, upgrading of older plant, etc.). Also, the recently-passed Telecommunication Act of 1996 confirms the fact that LECs and cable TV companies will be competing head-to-head in the local telecommunications markets. Therefore, competitors in the same markets, and using similar assets, should be allowed to depreciate those assets using similar lives.

Additional inconsistency in the FCC's prescriptions of depreciation lives can be seen by comparing the lives prescribed for the LECs with those prescribed for AT&T. Even though the depreciation flexibility granted to AT&T by the FCC is warranted so that AT&T can fairly compete with other companies in the interexchange telecommunications market, it is likewise inconceivable that the FCC would distinguish between the LECs' depreciation and AT&T's depreciation (or, for that matter, any

other interexchange carrier's self-prescribed depreciation), because all of the major IXC's have taken clear steps to prepare for entry into the local telecommunications markets to compete head-to-head with SWBT and the other LECs.

MiCRA's allegation that the LECs have an improper motive for more rapidly depreciating their existing networks is wrong.

The LECs correctly insist that they need shorter depreciation lives than those presently prescribed by the FCC. This is simply because SWBT's and the other LECs' existing plant must be depreciated more rapidly right now.

It is true that the LECs' present networks have been put in place over many years principally for providing basic telephone services. It is likewise true that most of the LECs' customers currently use only basic telephone services. However, there are two principal reasons the LECs will not have the opportunity to recover their present networks by providing these same basic services to these same customers using these same old assets in the future.

First, more and more of the LECs' basic telephone customers are demanding more-sophisticated, more-reliable, higher-bandwidth services today. As well, the LECs' networks must also evolve to meet these customer demands.

Second, the growth of competition in the LECs' basic telephone service markets will literally take present customers away from the LECs. These types of customers will switch from an incumbent LEC to a competitor such as a wireless telecommunications provider (cellular, PCS, or DBS), or a cable TV system providing packaged telephony and video.

The bottom-line here is that these two factors will cause the LECs to have a significant amount of older-technology plant for which there are few, if any, customers, or over which no services can be provided. If depreciable assets cannot be used to provide services to customers (i.e., if it has no remaining usefulness), then it will not generate revenue for the LECs.

The ability of depreciable assets to generate revenue is a critical business issue. It is obvious that no business can survive for long by absorbing the costs of operations or assets during a period of time in which those operations or assets generate no customer revenue to cover those costs. Thus, it is an elementary accounting concept that the cost of an asset be charged to expenses rateably over the period for which the asset can generate revenue for the business. Therefore, the LECs must depreciate their assets over the period of time for which those assets can realistically be expected to generate

revenue. That means that the slow depreciation prescribed by the regulators in the past is not proper today.

MiCRA incorrectly claims this basic accounting principle is a LEC ruse for using current customers of basic telephone services to finance the replacement of their present networks with new networks capable of providing "new non-telephony services."⁴ This accusation is patently wrong for several reasons:

- As described above, even the LECs' present customers are demanding bandwidth and reliability which require the LECs to deploy the latest-technology plant now.
- Depreciation of today's assets is not the gathering of customers' money to finance future deployment of newer plant. Instead, it is a repayment from today's customers to the owners of the business that contributed the original capital to buy the present plant. Even the National Association of Regulatory Utility Commissioners (of which the FCC is a prominent member) says in its depreciation manual,

"Depreciation accounting is the process of charging the book cost of depreciable property to operations over its life. ... The purpose is not, as many people erroneously think, to finance replacements."⁵

In addition, there are two similar cites from the Iowa State text on depreciation, one of the definitive academic references on depreciation:

"The sole purpose of depreciation cost accounting is to recover the depreciable cost of the property through charges to production cost. Obviously, such an objective is totally unrelated to replacement cost as well as to replacement. Depreciation cost accounting is not for the purpose of building up a fund for replacement of property."⁶

⁴ MiCRA report, page 20.

⁵ Public Utility Depreciation Practices; National Association of Regulatory Utility Commissioners (1968); page 82, section 2.a.

⁶ Engineering Valuation and Depreciation; Marston, Winfrey, and Hempstead (1953); page 182, section 8.6

"Although the capital invested in depreciable assets may be recovered, it is not necessarily preserved in the business. After the cost of an asset is recovered, management has the responsibility and freedom to use the funds in accordance with its best judgment."⁷

Clearly, MiCRA disregards the real purpose of depreciation, and the real "owner" of the LECs' depreciation expense.

- MCI and MiCRA imply that the LECs should be relegated to the provision of basic telephone services and to the technologies of the past. However, even MCI, as a SWBT customer, continues to press SWBT to provide the latest network capabilities. Furthermore, there are numerous present and future competitors of SWBT and the other LECs who are modernizing networks, acquiring others' networks, building new networks, all to become full-service providers of the full spectrum of telephone services, video services, high-bandwidth data services and other communications and information services. This is certainly MCI's intent through MCI metro and its other business arrangements. Therefore, SWBT and the other incumbent LECs must not be relegated to providing only narrow-bandwidth, basic telephone services in the future, with their existing, under-depreciated networks. In addition, MCI and the LECs' other competitors must not be allowed to gain and maintain unfair advantage over the LECs through the regulators' out-of-date depreciation lives and methods.

Conclusion

As explained by SWBT in this attachment, MiCRA's conclusions are wrong. MiCRA completely ignores the changes occurring in the telecommunications industry. In fact, MiCRA performs no analysis of the accuracy or the realism of the FCC prescribed lives. Instead, MiCRA's use of the FCC prescribed lives results in circular logic and flawed conclusions regarding the LECs' depreciation. Thus, the FCC must totally disregard MiCRA's report.

⁷ *Id.*, page 183, section 8.7

CERTIFICATE OF SERVICE

I, Liz Jensen, hereby certify that the foregoing
Reply Comments of Southwestern Bell Telephone Company, in
Docket 94-1, have been served this 1st day of March, 1996 to
the Parties of Record.

Liz Jensen
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March 1, 1996

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